

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION**

In Re:)	Case No:	19-09205
Jeffrey Gemini)		
Michelle C. Gemini)	Chapter:	Chapter 13
Debtors,)		
)	Judge:	LaShonda A. Hunt

NOTICE OF HEARING

To: Jeffrey & Michelle Gemini, 1315 Cumberland Cir W, Elk Grove Village, IL, 60007

Marilyn O. Marshall, 224 S. Michigan Ave. #800, Chicago, IL, 60604

Office of the US Trustee, 219 S. Dearborn, Suite 873, Chicago, IL 60604

Internal Revenue Service, PO Box 7346, Philadelphia, PA 19101

Internal Revenue Service Mail Stop CH1 230 S. Dearborn, Chicago, IL 60604

Attorney General of the United States Tax Division (DOJ) PO Box 55 Ben Franklin Station, Washington, DC 20530

Civil Process Clerk, Office of the United States Attorney for the Northern District of Illinois, 219 S. Dearborn, 5th Floor, Chicago, IL 60604

PLEASE TAKE NOTICE that on the **15th of July, 2019 at 9:30 a.m.**, I shall appear before the Honorable Judge LaShonda A. Hunt in 219 S. Dearborn St. # 719, Chicago, IL and then and there present the attached **OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**, a copy of which is attached hereto.

By: /s/ Dale Riley
Dale Riley

CERTIFICATE OF SERVICE

I, Dale Riley, hereby certify that I served a copy of this Notice along with the aforementioned document upon the above parties, by causing the same to be mailed in a properly addressed envelope, postage prepaid, at 55 E. Monroe, Suite 3400, Chicago, Illinois, before the hour of 5:30 p.m., on June 4, 2019.

By: /s/ Dale Riley
Dale Riley

Attorneys for the Debtors

Geraci Law L.L.C.
55 E. Monroe Street #3400
Chicago, Illinois 60603
(Ph): 312.332.1800 (Fax): 877.247.1960

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OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE

NOW COME the Debtors, Mr. & Mrs. Jeffrey Gemini (the "Debtors"), by and through his attorneys, Geraci Law, LLC, to present their **OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**, and state as follows:

1. This Court has jurisdiction pursuant to 11 U.S.C. 1334 and this is a "core proceeding" under 28 U.S.C. 157(b).
2. The Debtors filed a petition for bankruptcy protection under Chapter 13 of the US Bankruptcy Code and a plan of reorganization on 03/29/2019.
3. On 04/25/2019, the Internal Revenue Service (hereinafter the "Creditor") filed a proof of claim (number 16-1) in the amount of \$26,731.02. (See attached Exhibit A.)
4. Claim 16-1 alleges in part \$3,310.00 priority debt for Mr. Gemini and \$0 priority debt for Mrs. Gemini for the tax period ending 12/31/2018 based on an unfiled return.
5. The Debtors in fact filed a joint return for the tax period ending 12/31/2018 and do owe \$3,310.00. (See attached Exhibit B.)

6. The claim filed by the creditor in this case is invalid

pursuant to 11 U.S.C. 502(b)(1).

WHEREFORE, the Debtors, Mr. & Mrs. Jeffrey Gemini, pray that this Court enter an order disallowing the claim of the Internal Revenue Service to the extent that it alleges that the Debtors did not file tax returns and for such further additional relief that this Court may deem just and proper.

/s/ Dale Riley

Dale Riley

Attorneys for the Debtors

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